

266TH FINANCE COMMAND PROCEDURES USED TO CONDUCT THE FY 06 MANAGEMENT CONTROL PROCESS PLAN (MCP)

1. The assurance statement is based on procedures taken from AR 11-2, dated 01 August 1994 and USAREUR 5 year process plan. 26th Finance Command took measures to maintain emphasis on improving internal management controls and used functional areas to develop management control checklists. Some of the actions taken during the fiscal year were:

a. Upon the receipt of the FY06 MCP review requirements from the Deputy Chief of Staff, G8, a memorandum signed by the 266th FINCOM Acting Commander tasking all subordinate Battalions and Headquarters staff elements to perform a review of their perspective Management Controls Processes. This memorandum instructed them to ensure they understand the GAO standards, and how to apply them in day-to-day operations that management controls are practiced and enforced on a daily basis.

b. 266th Finance Command trained and certified a total of 551 civilians and Soldiers on the Management Control Program Process.

c. The Management Control Program for the command is coordinated and managed by the MCP Administrator in the Directorate of Resource Management, under the guidance and supervision of the Deputy Commanding Officer. Training of MCP requirements was coordinated by the MCP Administrator using web-based training and briefing slides. The MCP Administrator was also available for any questions or follow-up training. Director, Quality Assurance also provided clarification and guidance on MCP and the Annual Assurance Statement.

d. Where possible, process assessments and evaluations were conducted by external sources. This helped to ensure honesty and integrity of the evaluation process.

e. The Quality Assurance/Improvement Directorate takes an active role in reviewing and assessing the effectiveness of management controls throughout the command. Management Controls are monitored and reviewed by QA/QI through inspections, reviews and assistance visits. The QA/QI program is designed to improve financial operations and detect, deter, and prevent fraud and waste. This program complements and reinforces the Army Internal Control Program prescribed by AR 11-2.

2. The 266th Finance Command went beyond the minimum requirements directed by DA and USAREUR/7A by ensuring that all areas of possible concern were evaluated under the MCP.

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3. The following high visibility evaluations were conducted during this period with no major finding or material weaknesses:

- a. Manpower Management Functions
- b. Budgeting – Official Representation Funds (ORFs)
- c. Budgeting – Accounting Operations
- d. Budgeting – Distribution and Execution of Appropriated Funds
- e. Civilian Personnel
- f. Time and Attendance Reporting For Army Civilian
- g. Record Keeping Reporting for Army Civilian
- h. Management Control
- i. Personnel Register
- j. Strength Reports
- k. Army Substance Abuse Program (ASAP)
- l. The Total Army Sponsorship Program
- m. Policy for Safeguarding and Controlling Communication Security Material
- n. Information Security Program
- o. Management of the Unit's Anti-Terrorism Program
- p. Army Safety Program
- q. Safety-Management of Explosives Safety Program
- r. Chemical Surety
- s. Physical Security Inspection Program
- t. Army Cover Support Program (s)
- u. Purchase Card-Card Holder Accounts
- v. Purchase Card – Billing Card Holder Accounts
- w. Equipment Maintenance
- x. Maintenance Expenditure Limits
- y. Ammunition Accountability
- z. Army Information Assurance Program
- aa. Army Government Travel Charge Card
- bb. Army Defense Travel System
- cc. Quality Assurance
- dd. NAF Department covered (7 functions)
- ee. Supply
- ff. Material Maintenance

4. The overall MCP plan for the 266th Finance Command is IAW AR 11-2.